

Effective 5/10/2016

17-31-5.5 Report to county legislative body -- Content.

- (1) The legislative body of each county that imposes a transient room tax under Section 59-12-301 or a tourism, recreation, cultural, convention, and airport facilities tax under Section 59-12-603 shall annually prepare a report in accordance with Subsection (2).
- (2) The report described in Subsection (1) shall include a breakdown of expenditures into the following categories:
 - (a) for the transient room tax, identification of expenditures for:
 - (i) establishing and promoting:
 - (A) recreation;
 - (B) tourism;
 - (C) film production; and
 - (D) conventions;
 - (ii) acquiring, leasing, constructing, furnishing, or operating:
 - (A) convention meeting rooms;
 - (B) exhibit halls;
 - (C) visitor information centers;
 - (D) museums; and
 - (E) related facilities;
 - (iii) acquiring or leasing land required for or related to the purposes listed in Subsection (2)(a)(ii);
 - (iv) mitigation costs as identified in Subsection 17-31-2(1)(d); and
 - (v) making the annual payment of principal, interest, premiums, and necessary reserves for any or the aggregate of bonds issued to pay for costs referred to in Subsections 17-31-2(2)(c) and (3)(a); and
 - (b) for the tourism, recreation, cultural, convention, and airport facilities tax, identification of expenditures for:
 - (i) financing tourism promotion, which means an activity to develop, encourage, solicit, or market tourism that attracts transient guests to the county, including planning, product development, and advertising;
 - (ii) the development, operation, and maintenance of the following facilities as defined in Section 59-12-602:
 - (A) an airport facility;
 - (B) a convention facility;
 - (C) a cultural facility;
 - (D) a recreation facility; and
 - (E) a tourist facility; and
 - (iii) a pledge as security for evidences of indebtedness under Subsection 59-12-603(3).
- (3) A county legislative body shall provide a copy of the report described in Subsection (1) to:
 - (a) the Governor's Office of Economic Development;
 - (b) its tourism tax advisory board; and
 - (c) the Office of the Legislative Fiscal Analyst.

Amended by Chapter 353, 2016 General Session